

## ABSTRACT OF THE DISCLOSURE

The invention provides an image information conversion apparatus and method by which picture quality deterioration caused by setting of an initial value can be prevented when code amount control in MPEG4 image coding is performed based on information extracted from MPEG2 image compression information. An initial reference quantization scale determination section determines an initial value for a reference quantization scale from predetermined MPEG2 image compression information, the number of macro blocks to be included in an MPEG4 bit stream, a code amount allocated to the first I picture of the MPEG2 image compression information stored in an information buffer, an average quantization scale and a target code amount for the first I-VOP of the MPEG4 bit stream calculated by an MPEG4 image information coding section, and then calculates an initial value for a virtual buffer occupation amount based on the determined initial value for the reference quantization scale.